

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 326 – HB 810

February 11, 2013

SUMMARY OF BILL: Extends the termination date of the Department of Correction to June 30, 2015. Under the *Tennessee Governmental Entity Review Law*, the Department is scheduled to terminate on June 30, 2013. Directs the Division of State Audit (DSA) to return to the Department of Correction (DOC) in 2014 for the purpose of conducting a limited audit to review actions taken to address issues raised in the findings of the September 2012 Performance Audit Report. Requires DSA to complete the audit within a time period sufficient for the Government Operations Joint Subcommittee on Judiciary and Government to complete a review prior to December 1, 2014.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- This bill continues an existing entity at its current funding level.
- According to the Governor's Recommended Budget Document for FY13-14 (page B-269), total recommended funding for DOC for FY13-14 is \$929,449,500 (\$908,721,900 state; \$600,000 federal; and \$20,127,600 other).
- Any limited audit conducted by DSA is assumed to consist of a determination on whether the findings identified in the Performance Audit Report have been corrected, followed by a report to the Government Operations Joint Subcommittee on Judiciary and Government. It is assumed these tasks can be accomplished within existing resources without an increased appropriation or a reduced reversion.
- The fiscal impact of this bill is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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